



# The Bihar Gazette

## EXTRA ORDINARY

### PUBLISHED BY AUTHORITY

**7 ASHADHA 1946(S)**

**(NO.PATNA 565) PATNA, FRIDAY, 28<sup>TH</sup> JUNE 2024**

**Department of Tourism**

**Notification**

**27<sup>th</sup> June 2024**

Sub. :- Bihar Tourism policy Guidelines-2024.

No Tour dept/ estd.- 31/14 part-II 1235—Tourism department has formulated Bihar Tourism policy guidelines -2024 to implement Bihar Tourism Policy-2023. It aims to develop tourism sector in Bihar through joint and collaborative approach.

#### **1. Introduction**

Department of Tourism, Government of Bihar has announced the Bihar Tourism Policy 2023, vide Government Order No. 2825 Dated: 27.12.2023. The policy focuses on developing various tourism projects and tourism related services by facilitating the private sector and local entrepreneurs through Ease of Doing Business, Single Window Clearances System and availing various attractive incentives and subsidies.

The policy shall remain operational for five years from the date of approval. It is a comprehensive forward-looking policy to assist and encourage tourism development in the state.

These guidelines have been prepared and issued by Department of Tourism, Government of Bihar as per Section 8.2 of the Bihar Tourism Policy 2023. These guidelines aim to achieve the goals and objectives of the Policy.

The guidelines have been framed with the following objectives:

- Detailing the requirements/criteria for approval of tourism units as per the Bihar Tourism Policy 2023
- Detailing the procedures to be followed to claim incentives, subsidies for eligible projects, disbursements of claims applicable to Tourism Units.

## 2. Eligible Tourism Projects

The policy has identified tourism projects which will be eligible for grant of Fiscal Incentives and Non-fiscal incentives as per the terms and conditions laid down in these guidelines. The eligible Tourism Project categories are as follows:

1	New Hotels/ Resorts/ Heritage Hotels (For 4-star and above category properties)
2	Renovation/ Modification/ Extension of existing Hotels and Resorts to 4-star and above category properties
3	Convention Center (MICE)
4	Wayside Amenities – New development
5	Wayside Amenities – Up-gradation of existing facilities
6	Fixed Tented Accommodation/ Camping sites
7	Adventure Tourism Project
8	Eco Tourism Project
9	Wellness Tourism Resort/ Centers
10	River/ Reservoir/ Lake based Tourism Project
11	Theme Park
12	Amusement Park
13	Entertainment Zones
14	Golf Course Units
15	Caravan Tourism
16	High end Tourist buses and Vans
17	Thematic/ Concept based Restaurants
18	Rural Tourism Project/ Tourist Village/ Cultural village/ Farm Stay

## 3. General Definitions

- a. Approved Project Cost** – shall mean the cost of the project approved by Department of Tourism after evaluation of the proposal as per the terms and conditions laid down in these guidelines.

The Approved Project Cost shall be based on eligible cost components. All cost items which are not eligible under this policy shall not be considered for the calculation of Approved Project Cost.

For a project to be eligible for release of capital subsidy/ Interest subvention, the Approved Project Cost after financial clearance stage and Verified Project Cost after physical verification stage must be equal to or more than Minimum Project Cost.

- b. Capital Investment:** Means the total eligible investment in the project collectively from all sources as prescribed in these Guidelines. The inclusions and exclusions are as given below:

- i. Eligible Cost - Cost incurred on the following components shall be considered eligible for Capital subsidy/ Interest subvention:**

- Land development charges(capped at 2.5% of the final Approved Project Cost)
- Land registration charges
- Building construction (boundary wall, landscaping, and any other project specific construction)
- Plant and machinery
- Project Equipment
- Interior Furnishing
- Electrical Installation
- Furniture and fixtures
- Kitchen equipment
- Sewage treatment plant (STP), Effluent treatment plant (ETP) or Air treatment plant (ATP)

- Generator and AC plant/ AC unit
- Sanitary fittings
- Others, as notified by Department of Tourism

**ii. Non eligible Cost - Cost incurred on following shall not be considered eligible for Capital Investment subsidy:**

- Cost of land
- *Land Lease cost*
- *Rent of premises*
- Working Capital
- Goodwill
- Manpower cost
- Commissioning fees
- Royalty
- Pre-operative expenses
- Secondhand plant and machinery, furniture, fixtures, electrical installation etc.

**Note:** The list given above is indicative in nature. Department of Tourism shall have the discretion to permit, reject or suggest revisions to project cost components.

**c. Disbursement Agency (DA):** Directorate of Tourism, Government of Bihar shall be the DA to disburse incentives / subsidies / claim.

**d. Differently abled Friendly:** means all tourism units shall cater to the needs of the disabled, as by offering wheelchair access

**e. Eligible Tourism Project:** means a project (new or expansion) which meets all eligibility criteria defined for its category under this policy and is approved during the operative period of the policy. To be eligible for incentives, the Tourism unit must be registered with the Department of Tourism.

**f. Eligibility for Incentives:** The eligibility for incentives is as follows:

1. **Projects that have commenced commercial operation during the policy period with prior Stage 1 Clearance** shall be eligible for 'Capital Subsidy/ Interest Subvention' and 'Other Fiscal incentives' available under the Policy.
2. **Projects which have commenced commercial operations during the policy period without taking prior Stage 1 clearance** shall be eligible for 'Other Fiscal Incentives' only. The 'Other Fiscal Incentives' shall be subject to the applicant obtaining all necessary approvals specified in these guidelines.
3. **Projects which have obtained Stage 1 clearance and Financial Clearance during the policy period and have commenced operations after the policy period** shall be eligible for all policy incentives subject to the applicant obtaining other necessary approvals specified in these guidelines. The incentives shall be available for a maximum period of 5 years from the date of commencement of commercial operation.
4. **Projects that have commenced operations prior to policy period** shall be ineligible for incentives under this policy

**g. Expansion of Tourism Project:** Any existing project/ facility intending to be redeveloped/ modified/ upgraded/ renovated to attain the requirement specified for eligible tourism project.

**Note:**

1. Unless specified, the Approved Project Cost of expansion must be equal to or more than 50% of Minimum Project Cost specified for New Projects in the intended project category.
2. Expansion Projects shall not be applicable in the following Project categories:
  - I. Caravan Tourism
  - II. High end Tourist buses and Vans
- h. Financial Institutions:** Commercial Banks and other financial institutions recognized by Reserve Bank of India/ Government of India

- i. **Fiscal Incentives:** Fiscal incentives refer to the “monetary benefits” offered to the tourism units under this policy. Under this policy the fiscal incentives are available as follows:
  - I. Capital Subsidy/ Interest Subvention
  - II. Other Fiscal Incentives
- j. **Guidelines/ Policy guidelines** – Bihar Tourism Policy Guidelines 2024
- k. **Minimum Project Cost:** The minimum cost of the project laid down for each project category. For a project to be eligible, the Approved Project cost and Verified Project Cost must be equal to or more than Minimum Project Cost.
- l. **New Tourism Projects:** All eligible tourism projects/units approved by the authority and established during the Operative Period of the Policy.
- m. **Non fiscal incentives:** Non fiscal incentives refer to the “non-monetary benefits” offered to the tourism units under this policy
- n. **Policy** – Bihar Tourism Policy 2023
- o. **Registered Office**– To be eligible for incentives under this Policy, the applicant must have a registered Office in State of Bihar.
- p. **Stamp Duty:** Means the duty defined as stamp duty payable under The Indian Stamp Act 1899 (as applicable to the State of Bihar)
- q. **Subsidy:** Financial assistance granted by the Government of Bihar, Government of India, or its departments under various expense components for tourism
- r. **SGST:** State Goods and Services Tax
- s. **Verified Project Cost** - The cost of the project approved by Department of Tourism after final verification of the project as per the terms and conditions laid down in these guidelines. For a project to be eligible for subsidy disbursement, the Verified Project Cost must be equal to or more than Minimum Project Cost.

#### 4. Definitions of Eligible Tourism Projects under the Policy

- I. **Hotels/ Resorts/ Heritage Hotels(for 4-star and above category properties)** - New Projects in Bihar approved during the operative period of the Policy with a Minimum Project Cost of INR 10.00 Cr. To be eligible, these properties must secure and retain 4-star or above category certification as per the Guidelines issued by Ministry of Tourism, Government of India.
- II. **Renovation/ Modification/ Extension of existing Hotels and Resorts to 4-star and above category properties:** Hotels/ Resorts/ heritage Hotel projects in Bihar, undertaking expansion with a Minimum Project Cost of INR 2.50 Crore. Such projects must be approved during the operative period of the Policy. To be eligible, the existing property undergoing expansion must secure and retain 4-star or above category certification as per the Guidelines issued by Ministry of Tourism, Government of India.
  - a. **Hotels:** Under this policy, Hotels must fulfill Ministry of Tourism, Government of India’s Star classification criteria of 4-star or above category hotel.
  - b. **Resorts:** Under this policy, Resorts must fulfill Ministry of Tourism, Government of India’s Star classification criteria of 4-star or above category hotel and fulfill the following additional requirements:

S. No	Mandatory	Mandatory/ Desirable
1	The plot on which a resort is located should admeasure at least 2.50 Acre	Mandatory
2	Minimum 20 lettable rooms with minimum carpet area 350 sqft. including attached bathrooms	Mandatory
3	Swimming Pool of minimum area 650 square feet	Mandatory

S. No	Mandatory	Mandatory/ Desirable
4	Located near and around Riverside, lakes, hills, forest, water body or similar tourist attraction	Desirable
5	Offer at least one facility connected with the location that helps to attract tourists	Desirable

c. **Heritage Hotels:** shall mean hotels located in places that capitalize on its connection with heritage structures like fort, fortress, palace, haveli, castle, hunting lodge or residence with heritage features which were built prior to January 1950 and approved by the Ministry of Tourism, Government of India. Such Heritage Hotels must obtain necessary category certification from the competent authority. The facade, architectural features and general construction should have the distinctive qualities and ambience in keeping with the traditional way of life of the area. Heritage Hotels must fulfill the following requirements to be eligible under this policy.

1. Heritage Basic as per guidelines of Ministry of Tourism, Govt. of India. The guidelines prescribe that minimum 50% of the floor area was built before 1950.
2. It should have minimum 10 lettable rooms with attached furnished bathrooms and dining, catering, and common seating facilities.

III. **Convention Center (MICE):** Convention Center shall mean a project (new or expansion), approved within the operative period of the policy. The Minimum Project Cost of new projects under this category is INR 10.00 Cr. The convention center must maintain standards laid down for Three (3) Star or above category hotels (as per Star Rating guidelines of Ministry of Tourism, Govt. of India) for the facilities developed and services provided. The minimum requirements are as given below:

1. It should be located on a plot admeasuring at least 4,000 square meters
2. The ground coverage should not exceed 40%
3. It should have a main pillarless hall with minimum seating capacity of 500 pax.
4. At least Two Mini Convention Hall with minimum seating capacity of 100 pax.
5. The capacity should be so organized that it is possible for at least 3 separate conferences or events to run simultaneously.
6. The conference/convention units should have adequate acoustic facility.
7. It should have a restaurant, cafeteria of adequately covered and comfortable area to cater to at least 500 persons simultaneously.
8. An Exhibition Center having capacity to accommodate at least 30 booths of 3 mtrs by 3 mtrs in size excluding passages in between the booths.
9. It should be centrally air- conditioned.
10. It should have a vehicle parking facility for not less than two hundred cars and five coaches/buses.
11. All conference/convention areas should be equipped with modern audio-visual conferencing equipment, sound and light systems, public address system, slide projection, video screening and such other facilities. It should possess its own equipment.
12. It should have fax and E-Mail, Wi-Fi, and photocopying facility. The quantum of such facility should be consistent with convention complex size.
13. In addition to above facilities convention Center should include the following infrastructural facilities:
  - i. Landscape forefront
  - ii. Exhibition Management Center
  - iii. Administrative facilities for corporate
  - iv. Trade show/Fair Facilities, High Speed Internet, Press Lounge, VIP Lounges etc.
  - v. Technical facilities such as plant room, stores, electric power back-up system, fire hydrant etc.
  - vi. Gate complex for stipulating entry and exit.
  - vii. Information booths

- viii. Public Convenience
  - ix. First aid with doctor on call facilities
  - x. Security office and booths for security arrangements.
  - xi. Fire safety arrangements
  - xii. Locker facilities
  - xiii. Mini Business Center with computer, internet, photocopy facility and stationery material.
- IV. **Wayside Amenities:** Way Side amenities located on National Highways, state Highways or district major roads or at locations within 100 meters of these roads with access and clear visibility will be the center for common facilities. It should have following minimum facilities:
1. Car/Tourist coach/ Bus parking
  2. Food plaza/restaurant
  3. Separate ladies & gents' toilet and washroom with special facilities for differently abled
  4. First Aid facility/Telecommunication facility.
  6. 24 X 7 Water & Electric supply
- I. **Wayside Amenities – New development:** This will cover a new Wayside Amenity with a Minimum Project cost of INR 1.50 Crore.
- II. **Wayside Amenities – Up-gradation of existing facilities:** This shall mean up-gradation of existing facility to a Wayside Amenity with a Minimum Project Cost of INR 0.75 Cr.
- V. **Fixed Tented Accommodation / Camping sites:** “Tented Accommodation” means a project (new or expansion), approved within the operative period of the policy. The Minimum Project Cost of new projects in this category is INR 1.00 Crore.
- The project must comply with the standards as per latest guidelines issued for “Classification of Tented Accommodation” by the Ministry of Tourism, Government of India. All Such Tented Accommodation(s) must obtain Standard or Deluxe category certification from the Ministry of Tourism, Government of India.
- The tented accommodation should have minimum **10 lettable tents** with an accommodation capacity for **at least 20 persons**. All the tents should have attached toilets. The tents should be put on a platform raised to a minimum of 12 inches above the ground. The facility should have adequate security.
- These facilities must remain operational for a minimum period of **ninety days every year** from the Date of Commencement of Commercial Operations.
- VI. **Adventure Tourism Project:** “Adventure Tourism” project shall mean a project (new or expansion), approved within the operative period of the policy. The Minimum Project Cost of new projects in this category must be INR 5.00 Crore.
- Such a project should have the entire technical apparatus, safety equipment, trained manpower and other arrangements for all the proposed activities within the project and activities must be conducted in accordance with the norms laid down by **Ministry of Tourism/ Adventure Tour Operators Association of India (ATOAI)/ any other agency accredited by Government of India**. Adventure Tourism projects shall be permissible for operators registered with Ministry of Tourism as an Adventure Tour Operator and may include activities under below mentioned three categories:
- Land-Based Adventure Tourism
  - Water-Based Adventure Tourism
  - Air-Based Adventure Tourism
- VII. **Eco- Tourism Project:** “Eco-Tourism” project shall mean a project (new or expansion), approved within the operative period of the policy. The

Minimum Project Cost of new projects in this category must be INR 5.00 Crore.

**Project Requirements:**

1. The proposed ecotourism activities will be in strict conformance with the provisions of the existing environmental/ Forest and wildlife law of the country, especially the Indian Forest Act 1927, Wildlife (Protection) Act 1972, the Forest (Conservation) Act, 1980 and the various other directives and guidelines issued by the Government from time to time.
2. The Entity would need to conduct carrying capacity of the proposed site to arrive at the types and level of tourism related activity that the proposed site can sustainably accommodate.
3. Priority will be given to developing sites near existing and known tourist destinations.
4. The proposed project will focus on creating environmental awareness amongst all sections and age groups, especially the youth, to be incorporated as a major activity for each ecotourism destination.
5. The proposal should focus on providing quality experience rather than the number of visitors, without compromising on financial viability as far as possible. Wherever resources harnessed for ecotourism are traditionally in use by the local community, the proposal should be developed in consultation with them and mechanisms to ensure flow of benefits to the community should be clearly identified.
6. Ecotourism activities to be identified and developed at any destination shall be site-specific i.e., dependent upon the potential of the site being developed *which may include Buffer zones of forest reserves, lakes, hills, bird sanctuaries etc.*
7. Following are the activities and facilities that may be undertaken for promoting an area as an ecotourism destination within the State:

- I. Nature Camps
- II. Eco-friendly Accommodation:
- III. Trekking and Nature Walks
- IV. River Cruise
- V. Adventure Sports
- VI. Visitor Interpretation Centers
- VII. *Other Facilities that align with Eco Tourism*

- VIII. **Wellness Tourism Resort/ Centers:** "Wellness Tourism Resort" project shall mean a project (new or expansion) approved within the operative period of the policy. The Minimum Project Cost of new projects in this category must be INR 10.00 Crore.

Wellness centers aim to revive energy, provide a platform for personal introspection, promote positive health, treat diseases by providing different services such as spa, yoga, meditation, skin care treatment etc.

The Wellness Tourism Resort/ Center shall provide the following facilities:

1. Certified/licensed medicinal facilities
2. Well-trained Yoga, Naturopathy, Ayurveda teacher with relevant certifications.
3. Minimum 20rooms of specifications and quality equivalent to three star or above categories of hotels specified by Ministry of Tourism, Government of India
4. There shall be at least one specialty dining room which are well-equipped, well-furnished, and well-maintained, serving high quality cuisine.
5. The kitchen and pantry shall be professionally designed to ensure efficiency of operation and shall be well-equipped, well-maintained, clean, and hygienic.
6. Adequate parking facilities

- IX. **River/ Reservoir/ Lake based Tourism Project:** "River/ Reservoir/ Lake based Tourism" project shall mean a project (new or expansion) approved within the operative period of the policy. The Minimum Project Cost of new projects in this category must be INR 1.00 Crore. This project category shall cover the following facilities:

- I. **Water Ride/Sailing facilities:** Water based transport facilities to be used for the movement of tourists to visit local places and enjoy local scenery through modes such as sail boats, house boats, glass bottom boats, amphibious hovercraft etc. Any facility should have a minimum seating capacity for 4 tourists.

**Note:** The Water Ride/ Sailing facilities should be for tourism purpose and not be used for regular ferrying of passengers. Boats/Yachts used for regular ferrying of passengers/ transport of goods or raw materials will not be covered under this definition.

- II. **Cruise facilities:** Reservoir, Dam, Lake, or river cruises for pleasure spanning a few hours and up to a few days.

**Project Requirements:**

1. Capacity to host a minimum of 25 passengers+ Crew members.
2. Facilities for on-board dining and entertainment.

For both the project categories, the following additional points are applicable:

- Security and safety amenities prescribed by the regulatory authorities and guidelines of Govt. of India and Govt. of Bihar shall be maintained by the operators.
- Operators must be registered with regulatory authority as decided by the State Government and comply with regulations of Govt. of India and Govt. of Bihar.
- The equipment may be manufactured or assembled outside Bihar but must be registered in Bihar with appropriate authority where applicable.

X. **Theme Park**

“Theme Park” project shall mean a project (new or expansion) approved within the operative period of the policy. The Minimum Project Cost of new projects under this category must be INR 10.00 Crore.

The theme shall be the main part of the visitors’ experience chosen when the park is planned to provide a focus for the design, development, and operation.

Theme parks must provide a mix of facilities such as rides, games and entertainment, live performances, food, and beverage, retailing and relaxation and must ensure that the environment is designed around the key theme. The Theme Park projects must have basic amenities for tourists such as Digital Payment Facility, Information booths, Medical Emergency Services, Adequate parking facility, Adequate Toilets, Baby feeding room, Drinking water facility, and Solid and liquid waste management facility.

The following themes have been identified for the development of Theme Parks in the State:

- Adventure - Excitement and action, Frightening, Mysterious, Thrill rides
- Futurism- Advances in society and technology, Discovery, Exploration of science and technology, Robotics, Scientific, Science fiction
- International - Flavors of the world, international village, Miniature replicas, Scenic spots, World expositions
- Nature – Animals, Floral displays, Horticultural gardens, Landscaping, Marine life, Natural wonders, Ocean, Wildlife
- Fantasy – Animation, Cartoon characters, Childhood enchantment, Children’s play park, Fairy tales, Magic, Make believe, Myths and legends.
- History and culture –Authentic, Cultural heritage, Cultural village, Historic ambience
- Movies – Comedy, Motion pictures, show business

**Note:** The above list is indicative. Department of Tourism may consider proposals with other themes.

XI. **Amusement Park**

“Amusement Park” project shall mean a project (new or expansion) approved within the operative period of the policy. The Minimum Project Cost for new projects in this category must be **INR 10.00 Crore**.

Amusement parks shall be commercially operated enterprises that offers rides, games, and other forms of entertainment. Such Parks should be equipped with stalls for games and refreshments, entertainment shows, recreational devices etc.

**Note:**

1. Standalone commercial multiplexes will not be treated as Amusement Parks and will not be eligible for incentives.

**XII. Entertainment Zones**

“Entertainment Zone” project shall mean a project (new or expansion), approved within the operative period of the policy. The Minimum Project Cost of new projects in this category must be INR 10.00 Crore.

Entertainment Zones can be a combination of Amusement activities, adventure activities, water sports, other games, and sports. The Entertainment Zone may be an indoor or outdoor facility.

**XIII. Golf Course Units**

“Golf Course Units” project shall mean a project (new or expansion), approved within the operative period of the policy. The Minimum Project Cost of new projects in this category must be INR 10.00 Crore.

It should be a large open area of land landscaped for playing of golf fulfilling the following requirements:

- Minimum 9-holes course
- Club House
- Restaurant/ cafeteria of adequately covered and comfortable area to cater to at least 100 persons simultaneously
- Design and drainage to prevent water logging
- Reliable system for adequate water supply.
- Offer access to tourists who are not its members to play golf and the charges in this regard should be transparent and consistent.

**XIV. Caravan Tourism**

“Caravan Tourism” shall mean a new project, approved within the operative period of the policy. The Minimum Project Cost in this category must be INR 1.00 Crore. The Project must have been established as per the “Policy for development and promotion of Caravan and Caravan camping parks” of Ministry of Tourism, Govt. of India and shall be subject to subsequent revisions or amendments to the policy by the Ministry from time to time.

Caravan shall mean a specially built vehicle registered with Bihar State Transport Department and shall be used for the purpose of group-oriented leisure travel having bed capacity of at least 2 beds.

The minimum requirements of Caravan shall be as prescribed under Ministry of Tourism guidelines on Caravan Tourism and any revisions thereof.

The Caravan must operate on routes covering Tourist destinations in Bihar. The operator shall be required to provide details of intended routes and destinations at the time of submission of proposal.

**XV. High end Tourist buses and Vans**

“High end Tourist buses and Vans” shall mean a new Tourism Project approved within the operative period of the policy. The Minimum Project Cost of projects in this category must be INR 1.00 Crore.

The eligibility criteria of Tourist Buses and Tourist Vans are as follows:

**1. Tourist Buses**

- Minimum on road price must be 60 lakhs
- Maximum price of Bus Body (if manufactured separately) – 50% of ‘On Road Price’ of Bus
- The Bus Body Design must be certified for standards laid down by Automotive Research Association of India (ARAI) or any other body authorized by Ministry of Road Transport & Highways, Government of India.

## 2. Tourist Vans

- Minimum on road price must be 15 lakhs
  - Minimum number of passenger seats should be 12
- Tourism service providers recognized by Ministry of Tourism as Approved Tourist Transport Operator (TTO) and registered/ recognized by Department of Tourism, Govt. of Bihar as a service provider under the category of **Hotel, Resort, Wellness Tourism Resort, Travel Agent/ Tour Operator, Golf course unit, Rural Tourism unit** shall be eligible for availing these incentives.
- The operators must submit proper tourist permits issued by the Road Transport Authority or the concerned authorized agency for commercial tourist vehicles. Drivers should have working knowledge of English and Hindi. All Tours organized through these vehicles must have destinations within Bihar. In case of any deviation, Department of Tourism shall have the right to recover the released incentive amount along with interest' compounded annually @ 18% per annum from the date of availing such incentives.

## XVI. Thematic/ Concept based Restaurants

“**Thematic/ Concept based Restaurants**” shall mean a project (new or expansion), approved within the operative period of the policy. The Minimum Project Cost of projects in this category is INR 5.00 Crore.

A Thematic/ concept-based restaurant shall use a particular theme to create a unique and memorable experience. Theme restaurants must be based on a particular concept, and utilize architecture, decor, special effects, and other techniques to create a unique experience.

Major themes should take inspiration from Heritage, History, Art, Culture, Movies, Music, Sports, Ecology and environment, Rural settings, Tourist destination etc. Other themes can be unique experiences such as Fly dining restaurants, Floating restaurants etc.

Restaurants (new or expansion) with minor thematic up-gradation, inconsistent themes limited to certain activities or sections in the restaurant shall not be eligible under this category.

## XVII. Rural Tourism Project/ Tourist Village/ Cultural village/ Farm Stay

The projects in this category shall mean a project (new or expansion) approved within the operative period of the policy. The Minimum Project Cost of projects in this category must be INR 1.00 Cr.

Such a project shall promote villages and rural area to preserve and promote rural lifestyle, local arts / culture / handicrafts/ handlooms to tourists.

Rural tourism may entail farm/agricultural tourism, cultural tourism, nature tourism, tourist village including farm stays. The project should aim to be experience-oriented, developed in a natural environment, based on seasonality and local events, and must include preservation of culture, heritage, and traditions.

Eligible applicants are required to fulfil the following conditions to submit applications for the purpose of development of Rural Tourism.

### Project requirement

#### I. Eligible entities

- Entity owning land or in possession of leased land for minimum period of 10 years from the date of application (Minimum 5 Acres of Agriculture, Horticulture or Sericulture land)

#### II. Site requirements

- Basic infrastructure such as access, water, sanitation, electricity etc., should be present at the site/ village

#### III. Cost Components eligible under the Policy

- Any facility set up/ activity/ equipment procured directly related to the project

#### IV. Mandatory Project facilities

- Clean toilets/ bathrooms

- Traditional/ local cuisine

## 5. Project clearance and disbursement

### 5.1. Project clearance and disbursement for Capital Subsidy/ Interest Subvention

The proposal for Capital Subsidy/ Interest Subvention shall be subject to clearance from SIPB, and based on approved project cost, shall be placed before competent authority for final approval and disbursement. To be eligible for Capital Subsidy/ Interest Subvention the project must obtain Stage 1 clearance prior to commencement of commercial operations and must fulfill other eligibility criteria laid specified in these guidelines.

The approval process is as follows:

#### A. Stages of Project Clearance and disbursement

##### I. Stage 1 Clearance

All the applications shall be routed through state SIPB portal for Stage I clearance.

Department of Tourism shall examine the proposal and assess the clearance requirement for Stage

1. The Stage 1 clearance shall be issued as follows:

- Investment proposals up to •5 Cr.**—Such Proposals shall be placed before the ‘**SIPB Secretariat for Tourism projects**’, which would be presided by the Additional Chief Secretary/ Principal Secretary/ Secretary of Department of Tourism.
- Investment proposal more than •5 Cr** – Such proposals shall be placed before the ‘**State Investment Promotion Board (SIPB)**’ for a decision.

This clearance must be obtained by investor before commercial operation for availing Capital Subsidy/ Interest Subvention available under this policy.

##### II. Financial Incentive Clearance

‘**Financial Incentive clearance**’/ ‘**Financial Clearance**’ refers to the clearance accorded to an investor for availing financial incentives once it obtains ‘Stage 1 clearance’. The quantum of incentives to be given shall be decided at this stage as per the Policy. This clearance must be obtained by investor any time before the policy end date through a fresh application.

Directorate of Tourism shall examine the proposal to assess the eligible financial incentive amount in accordance with the terms of these guidelines and recommend the quantum of incentives applicable to the investment proposal. Projects with Approved Project Cost equal to or more than the stipulated Minimum Project Cost for the project category shall be considered for approval. Based on the Approved Project Cost after assessment, the proposal shall be approved as follows:

- Financial Incentives clearance for Approved Project Cost of •5 Crore and less shall be placed before ACS/Principal Secretary/Secretary, Department of Tourism for approval.
- Financial Incentives clearance for Approved Project Cost of more than •5 Crores shall be placed before the ‘**SIPB Secretariat for Tourism Projects**’ under this Policy (Proposal Evaluation Committee) for approval.

The projects approved by SIPB Secretariat for Tourism Projects shall be placed before the competent authority to accord final approval on Incentives as follows:

Eligible Investment size	Competent authority
More than ₹ 5 Crore and up to a limit of ₹15 Crore	Minister, Department of Tourism
More than ₹15 Crore and up to a limit of ₹30 Crore	Jointly by the Minister, Department of Tourism and Minister, Department of Finance
More than ₹30 Crore	State Government

##### III. Verification

Projects accorded Financial Incentive Clearance shall be considered for Verification after the completion of construction/ purchase/ Expansion/ other tasks specified in the project proposal. A departmental committee shall be formed for physical verification of the Tourism Unit. The committee shall verify the project as per the terms of approval and

assess the actual cost of the tourism unit. The verification shall be carried out prior to the disbursement of each installment.

The composition of the committee shall be as follows:

Joint Secretary/ Deputy Secretary/ OSD/ Deputy Director	Chairperson
Executive Engineer	Member
SDC Tourism	Member
Team member, Project Implementation Unit	Member

The committee shall submit a physical verification report to ACS/Principal Secretary/Secretary, Department of Tourism with the Verified Project Cost. The final approval shall be based on the actual work undertaken and cost incurred by the applicant and shall take into consideration any variance in the project on account of cost, material, facilities etc.

**Note:** To be eligible for financial incentives disbursement, the Verified Project Cost must be equal to or more than the stipulated Minimum Project Cost for the project category.

#### IV. Financial Incentives Disbursement

The disbursement of Financial Incentives shall be approved at the following levels:

Fiscal Incentive	Competent authority
Up to ₹5 L Lacs	Director Tourism/ Special Secretary, Department of Tourism
More than ₹5 Lacs	ACS/ Principal Secretary/ Secretary, Department of Tourism

#### B. Proposal Evaluation Committee

Department of Tourism shall set up a 'Proposal Evaluation Committee' which will also serve as 'SIPB Secretariat for Tourism Projects' under this policy. The Committee shall be formed for evaluation and approval of proposals received under this policy. The committee shall comprise of the following members:

S. No	Members	Role
1	Additional Chief Secretary/ Principal Secretary/ Secretary, Department of Tourism	Chairperson
2	Joint Secretary or above rank officer, Finance Department	Member
3	Joint Secretary or above rank officer, Industries Department	Member
4	Joint Secretary or above rank officer, Transport Department	Member
5	Joint Secretary or above rank officer, UD&HD	Member
6	Managing Director, Bihar State Tourism Development Corporation Ltd	Member
7	Director Tourism	Member Secretary

For implementation of this policy, Department of Tourism, Bihar can institute any of the mechanism as follows.

- Task Force for Destination Infrastructure.
- District Level Tourism Management Committee.
- Destination Management Committees (DMC) for tourism
- Policy Implementation Unit

It can also institute any other appropriate mechanism as and when necessary.

#### 5.2. Project clearance and disbursement for Other Fiscal Incentives

The proposal for **Other Fiscal Incentives** under this Policy shall be subject to clearance from Department of Tourism and based on approved project cost, shall be placed before competent authority for final approval on disbursement. To be eligible for Other Fiscal Incentives the project must have commenced commercial operations OR must have received Stage 1 clearance and financial clearance during the policy period and must fulfill other eligibility criteria and obtain all approvals specified in these guidelines.

The approval process is as follows:

**A. Stages of Project Clearance and disbursement****I. Stage 1 Clearance**

All the applications shall be routed through Directorate of Tourism for Stage I clearance. Directorate of Tourism shall examine the proposal and place the eligible applications before SIPB Secretariat.

**II. Financial Incentive Clearance**

This will follow the process prescribed under Section 5.1A(ii)

**III. Verification**

This will follow the process prescribed under Section 5.1A(iii)

**IV. Financial Incentives Disbursement**

This will follow the process prescribed under Section 5.1A(iv)

**5.3. Interpretation**

- a. The decision of Department of Tourism, Bihar regarding interpretation of any clause of the policy shall final and binding.
- b. In case of any discrepancy in the meaning and interpretation of the translated version of this policy, the English language version shall be binding in all respect and shall prevail.
- c. The applicant availing benefits under the Policy shall be subject to the conditions, procedures, instructions, clarifications, or amendments issued, from time to time, for this policy and other applicable policies issued by Department of Tourism, Government of Bihar.
- d. Department of Tourism, Bihar reserves the right to review the matter regarding sanction/ disbursement of subsidies/ incentives to the eligible Tourism unit(s) and in this connection, decision of Additional Chief Secretary/ Principal Secretary/ Secretary, Department of Tourism, Bihar shall be final and binding.
- e. Department of Tourism, Bihar reserves the right to make/ amend the necessary rules/ guidelines for implementation of this policy as and when required.

**6. Guiding principles of incentives**

- a. Department of Tourism, Government of Bihar shall be the nodal agency for implementation and monitoring of this policy in the state.
- b. The policy shall provide Capital Subsidy/ Interest Subvention and other incentives for eligible Tourism projects. The eligible tourism projects and minimum investments/ approved project cost under this policy is given in Section 7 of these guidelines.
- c. Effective date means the date on which the provisions of this policy come into force. This policy will remain in force for 5 years from the effective date.
- d. A unit will not get any incentive beyond a period of 5 years from the date of commencement of commercial operations.
- e. The incentives will cease either on the exhaustion of the applicable quantum or on the completion of the eligible period, whichever is earlier. Any unutilized incentive at the end of eligibility period shall lapse.
- f. Department of Tourism may introduce specific schemes for various components to address the evolving requirements of Bihar Tourism sector during the current policy period.
- g. An investor shall not be eligible for applying under this policy beyond the term of this policy.
- h. The cost of land shall not be considered as part of the Total project cost considered for capital subsidy/Interest subvention calculation under this policy,
- i. The land development cost would be capped at 2.5% of the final Approved Project Cost.
- j. In the event of change in ownership or management of a unit, the same shall be intimated by the unit to the competent authority as defined by the Department of Tourism, Government of Bihar from time to time. If required, a revised Letter / Eligibility Certificate shall be issued to the unit (in the name of new owner) for balance incentives.

- k. If any false declaration is given for the purpose of availing incentives or if any incentives are availed for a unit that was not eligible, the incentive amount is liable to be recovered from the date of availing such incentives along with interest' compounded annually @ 18% per annum.
- l. The projects eligible for incentives under this policy shall not be permitted to avail benefits under Bihar Industrial Investment Promotion Policy 2016 or any other State Government Policy/ Scheme.
- m. All matters of interpretation/disputes shall be decided by the Additional Chief Secretary/ Principal Secretary/ Secretary, Department of Tourism, Government of Bihar. Such interpretation/ decision shall be final.

## 7. Incentives under the policy

### 7.1. Eligible Tourism Projects

The policy has identified tourism projects which will be considered for grant of incentives as per the terms and conditions laid down in these guidelines. A list of eligible Tourism Projects is as given below:

#	Project	Minimum Project Cost in INR (excluding Land)
1	New Hotels/ Resorts/ Heritage Hotels (For 4-star and above category properties)	10 Crore
2	Renovation/ Modification/ Extension of existing Hotels and Resorts to 4-star and above category properties	2.50 Crore
3	Convention Center (MICE)	10 Crore
4	Wayside Amenities – New development	1.50 Crore
5	Wayside Amenities – Up-gradation of existing facilities	75 lakhs
6	Fixed Tented Accommodation/ Camping sites	1 Crore
7	Adventure Tourism Project	5 Crore
8	Eco Tourism Project	5 Crore
9	Wellness Tourism Resort/ Centers	10 Crore
10	River/ Reservoir/ Lake based Tourism Project	1 Crore
11	Theme Park	10 Crore
12	Amusement Park	10 Crore
13	Entertainment Zones	10 Crore
14	Golf Course Units	10 Crore
15	Caravan Tourism	1 Crore
16	High end Tourist buses and Vans	1 Crore
17	Thematic/ Concept based Restaurants	5 Crore
18	Rural Tourism Project/ Tourist Village/ Cultural village/ Farm Stay	1 Crore

Each Eligible Tourism project has been defined in Section 4 of these guidelines. Combination of more than one eligible Tourism category are admissible subject to each category fulfilling the Minimum Project Cost and other criteria laid down in Section 4 of these guidelines.

The list of eligible tourism projects is subject to change through notifications issued by Department of Tourism, Bihar during the policy period. All projects must be set up within the State of Bihar to be eligible for availing benefits under this policy.

### 7.2. Non fiscal incentives

- a. **Investor facilitation** - Setting up of Single Window Clearance facility with dedicated Project Management Unit for Department of Tourism
- b. **Standardization, Ratings and Certification** – Department of Tourism shall develop and publish guidelines and criteria for introducing standardization of services, rating mechanisms and certifications for the service providers.
- c. **Annual Excellence Awards** - Department of Tourism shall organize Annual Excellence awards in different categories to recognize the efforts of industry partners in the State.
- d. **Marketing and Promotion support** - Department of Tourism shall identify tourism projects and service providers to be promoted through support in participation at national and international tourism events. They will also be featured in the promotional content and marketing collaterals of Bihar Tourism and promoted through brochures, print media, social media, website etc.

### 7.3. Fiscal Incentives

#### A. Capital Subsidy/ Interest Subvention

All eligible projects shall be eligible for the following capital subsidy/ Interest Subvention under this policy:

Project Category based on Approved Project Cost	Admissible Subsidy (As a percentage of Approved Project Cost)	Maximum Limit of subsidy
Approved Project Cost up to Rs.10 crore	30%	Rs. 3.00 Crore
Approved Project Cost up to Rs.50 crore	25%	Rs. 10.00 Crore
Approved Project Cost above Rs.50 crore	25%	Rs.25.00 Crore

#### 1. Capital Subsidy/ Interest Subvention Routes

The Capital Subsidy/ Interest Subvention incentive under the policy can be availed by the investors through one of the following two routes:

##### i. Route 1 - Capital Subsidy

The subsidy would be reimbursed in the following installments:

- i. 50% on start of commercial operation (COD)
- ii. 25% on completion of two years of commercial operations
- iii. 25% on completion of five years of commercial operations

##### ii. Route 2 - Interest Subvention

Rate of interest for interest subvention will be 10% or actual rate of interest on term loan, whichever is lower, to be reimbursed annually starting from commercial operation date (COD) and shall be available for a maximum period of 5 years from COD.

**Note:** Investors may apply for subsidy under any one of these two routes only i.e., Capital Subsidy OR Interest Subvention. The admissible subsidy as a percentage of the approved Project cost and maximum limit of subsidy shall remain same for both the subsidy routes.

#### 2. Additional Capital Subsidy/ Interest Subvention

Additional 5% Capital subsidy OR Interest Subvention over and above the maximum limit laid down for all Project categories in Section 7.3(A) of these guidelines shall be applicable in the following two cases:

- i. **Projects at major international tourist destinations** i.e., Gaya, Bodhgaya, Nalanda, Rajgir, Vaishali and Valmiki Tiger Reserve.

- ii. **Special Incentive Package** - Projects New Tourism Projects owned and managed by SC and ST candidates / Extremely Backward Castes/ Backward Castes/ Differently abled persons / War widows / Acid attack victims / Third gender entrepreneur / women entrepreneurs (with minimum equity participation of 51% in the entity).

**Note:**

- ❖ *The additional 5% subsidy (Capital Subsidy or Interest subvention as the case may be) shall be allowed in only one of the above categories i.e., 7.3(A)2(i) OR 7.3(A)2(ii)*
- ❖ *This subsidy will be in addition to the subsidy applicable as per Section 7.3 (A)*

**B. Other Fiscal Incentives**

**Other fiscal incentives available under this policy are as follows:**

- I. **Land Conversion Charges** - 100% reimbursement on land conversion charges
- II. **Stamp Duty/ Registration** – One time 100% reimbursement of Stamp Duty and registration fee in lease / sale / transfer of land for setting up a tourism project.
- III. **Reimbursement of SGST** - Reimbursement of 80% of SGST with a maximum limit of 100% of the approved project cost. The reimbursement shall be made up to 5 years from the date of commercial operations (COD).
- IV. **Reimbursement of Electricity duty** - New tourism units will be eligible for 100% reimbursement of electricity duty paid for 5 years from the date of commercial operations (COD).
- V. **Reimbursement to Hotel/ Resort/ Tour Operator for providing employment to tourist guides** - 5% of the monthly remuneration paid to tourist guide shall be reimbursed to the empanelled Hotel/ Resort/ Tour Operator. Such reimbursement shall be subject to upper limit of •5,000 per guide per month for each tourist guide. The incentive shall be applicable only for hiring guides who have received training in Government certified centers or in training programs organized by Department of Tourism and been granted license by Department of Tourism, Government of Bihar. This reimbursement shall be payable for a period of two years from the date of sanction.
- VI. **Green certification** - Reimbursement of 50% of the certification fee paid, up to •10 lakh to tourism units obtaining Green Building Certificate from accredited agencies like Indian Green Building Council (IGBC) / Green Rating Integrated Habitat Assessment (GRIHA) / Leadership in Energy and Environmental Design (LEED) or any such international accreditation/ certification as identified and notified by the Department of Tourism from time to time.
- VII. **MICE incentives**
  - **Cost of Organizing events in Bihar** – GST Reimbursement towards cost of organizing Meetings, Exhibitions, Conferences and Events in Bihar shall be available up to 50% of the Event Cost or • 2 lakh per event with a limit of 3 events per organizer per year. Incentive shall be applicable to events organized in properties/ sites recognized by DoT.
  - **Incentives for empanelled Tour Operators**  
**Interest Subsidy on Office set up in Bihar to empanelled Tour Operator s** - Interest Subsidy will be given on a loan taken by Tour Operators empanelled with Bihar Tourism. The loans must be obtained from an RBI approved Scheduled Commercial Bank (SCB). Maximum amount of Interest subsidy is 50% of the total interest paid in the first year of the loan term and capped at •10 lakh.

**C. Special incentive package**

- a. As mentioned in Section 7.3A(2), in case of Scheduled Castes (SC), Scheduled Tribes (ST), Extremely Backward Castes (EBC) and Backward Castes (BC) investors, women, differently abled entrepreneurs, war widows, acid attack victims and third gender entrepreneurs, the maximum limit of capital subsidy/ interest subvention, mentioned in Section 7.3A, shall be increased by additional 5% for setting up new Tourism projects across all project categories subject to the condition that entrepreneurs under these categories shall hold majority (51%) stake in the project.

- b. As per Section 7.3A(2), the additional 5% subsidy (Capital Subsidy or Interest subvention as the case may be) shall be allowed in **only one of the project categories specified under** Section 7.3A(2)(i) and Section 7.3A(2)(ii). Therefore, in case of projects opting for the 5% additional subsidy under this Special Incentive package, the 5% additional subsidy for Projects at major international tourist destinations {mentioned under Section 7.3A(2)(i) shall not be available.
- c. In the event of any change in the shareholding pattern of a unit promoted by SC/ST/EBC/BC/ Women/differently abled persons/ war widows/ acid attack victims/ third gender entrepreneurs within 5 years of start of the commercial operations. The new shareholders should be from one of these categories. In case the new shareholders are not from the same category, the amount of incentive extended to such units shall become liable to be recovered from the date of availing such incentives along with interest compounded annually @ 18% per annum.

## 8. Right To Modify / Amend

- Department of Tourism, GoB reserve the right to add, modify or delete any part of the guidelines in public interest at any time.
- Department of Tourism, GoB in appropriate cases after careful consideration of pros and cons give relief as regard to application or non -application of any particular provision of these guidelines.
- Department of Tourism, GoB may add any additional condition or in appropriate cases after careful consideration, decide to modify any incentive /benefits under this policy.

### 8.1. Authority to Issue Clarifications

- Directorate of Tourism, GoB shall have the authority to issue necessary clarification in case any clarification is required regarding implementation of these guidelines.
- Directorate of Tourism, GoB shall have the right to correctly interpret any provision of these guidelines in case of any ambiguity.

### 8.2. Rectification of Mistake

- With a view to rectify any mistake apparent on the record in computation of amount of subsidy under the policy, Directorate of Tourism, GoB may rectify its order and recover the excess amount, if any, along with the simple interest @18% per annum from such unit.
- In case of wrongly availed benefits / fraudulent cases, at any given point of the Directorate of Tourism, GoB shall recover the amount as per the Revenue Land Balance Act and Public Debt Recovery Act.

### 8.3. Appeal

- Department of Tourism, GoB shall be empowered to hear and decide appeal against the orders of competent authority of concerned department / Implementing agency / disbursing agency.
- Any appeal against any order / decision of Directorate of Tourism, GoB can be made to Head of Department (Additional Chief Secretary/ Principal Secretary/ Secretary), Department of Tourism.
- The application for appeal shall be filed within a period of 30 days from the date of communication of the decision.

## 9. Checklist for Capital Subsidy/ Interest Subvention

### I. Documents required for Stage 1 Clearance

- ✓ Documents related to registered office in the State of Bihar
- ✓ Certificate of incorporation, memorandum of association and article of association as proof of identity in case of company. Registered partnership firm should furnish registration certificate, partnership deed and income tax returns for the last two financial years.
- ✓ Project Preparation Report (PPR) with investment details, duly signed by the Entity detailing out the Project facilities and plan for development.
- ✓ Project Plan for construction approved by concerned municipality, if applicable.
- ✓ Certificate from a Chartered Account or from a Commercial Bank / Financial Institution (in case of availing loan), certifying the Project Cost submitted for incentive.
- ✓ Copy of land documents/ records if land is already in possession, if applicable.

- ✓ Licenses obtained from the Competent Authority, if applicable
  - ✓ GST Registration
  - ✓ Details of Authorized representative of the applicant – Authorization in organization's letter head to represent on behalf of the applicant.
  - ✓ Any other document requested by authority for approval of incentive
- II. Document Required for the Application for Financial Clearance**
- ✓ Chartered Account Certificate of actual expenditure (with supporting Invoices)
  - ✓ Photo of the property with Geo-fence, if applicable
  - ✓ Detailed Project Report (DPR)
  - ✓ Project Appraisal Report by Bank/ Financial Institution
  - ✓ Loan release letter issued by the bank, if applicable
  - ✓ Repayment Schedule from the bank, if applicable
  - ✓ Self-Certification/Undertaking in organization's letterhead (Form 1)
  - ✓ Proof of Bank Account Details (Cancelled Cheque/ any other means of proof)

#### 10. Specific Documents Check List for Capital Subsidy/ Interest Subvention

S. No.	Types of Eligible unit	Required Documents
1	Incentive for Hotels/ Heritage Hotels (for 4 Star and above category)	Copy of 4 star and above category certificate issued by Ministry of Tourism, GoI
2	Incentive for Renovation / Modification / Extension of existing Hotels and Resorts to 4 star and above category properties.	Detailed 'As-is condition' report of existing property
3	Incentive for Wayside Amenities – Up-gradation of existing facilities	Detailed 'As-is condition' report of existing property
4	Incentive for Caravan tourism	<ul style="list-style-type: none"> <li>• Proforma Invoice</li> <li>• Dealer Invoice with Bifurcation of ex-showroom price, registration, insurance, taxes etc. (Mentioning Manufacturer, model, and variant of the vehicle)</li> <li>• Registration certificate (by RTO / GMB / local authority) – whichever is applicable</li> <li>• Mandatory Certification for self-fabricated equipment/ Caravan - as applicable</li> </ul>
5	Incentive for high end Tourist Buses and Vans	<ul style="list-style-type: none"> <li>• Proforma Invoice</li> <li>• Dealer Invoice with Bifurcation of ex-showroom price, registration, insurance, taxes etc. (Mentioning Manufacturer, model, and variant of the vehicle)</li> <li>• Registration certificate (by RTO / GMB / local authority) – whichever is applicable</li> <li>• ARAI Standards certification (where applicable)</li> <li>• Mandatory Certification for self-fabricated Tourist Buses / Vans - as applicable</li> </ul>

**11. Common Document Checklist for Other fiscal Incentive Application**

- **Document Check List**

- I. Documents required for application**

- ✓ Registration with Department of Tourism
  - ✓ GST Registration / Udyam Registration OR Self certificate where GST Registration / Udyam Registration are not applicable.
  - ✓ Details of Authorized representative of the applicant – Authorization in organization's letter head to represent on behalf of the applicant.

- II. Document Required for the Application of Financial Benefits**

- 1. CA Certificate of actual expenditure (with supporting Invoices)
  - 2. Loan release letter issued by the bank, if applicable
  - 3. Repayment Schedule from the bank, if applicable
  - 4. Self-Certification/Undertaking in organization's letterhead (Annexure: C)
  - 5. Proof of Bank Details (Cancelled Cheque/ any other means of proof) for availing of financial benefits

**12. Specific documents Check List for Other Fiscal Incentives**

S. No.	Type of Other Fiscal incentive	Required Documents
1	Incentive for Land Conversion charges	<ul style="list-style-type: none"> <li>• Copy of Purchase deed of the property</li> <li>• Payment proof of land conversion</li> </ul>
2	Incentive for stamp duty registration	<ul style="list-style-type: none"> <li>• Copy of Purchase / sale / Lease deed of eth property</li> <li>• Payment proof of stamp duty</li> </ul>
3	Incentive for Reimbursement of SGST	<ul style="list-style-type: none"> <li>• Copy of all the invoices</li> <li>• GST Payment proof</li> <li>• GST return copy</li> </ul>
4	Incentive for Reimbursement of Electricity duty.	<ul style="list-style-type: none"> <li>• Documents which separately reflect Electricity duty</li> <li>• Proof of payment of electricity duty</li> </ul>
5	Incentive for Reimbursement to Hotel/ Resort/ Tour operator for providing employment to tourist guides	<ul style="list-style-type: none"> <li>• Salary Slip / Financial Transaction Proof (from employer to guide)</li> <li>• Detail of Bank transaction in guide Bank A/c</li> </ul>
6	Incentive for Green certification	<ul style="list-style-type: none"> <li>• Copy of Green certification</li> <li>• Copy of Payment receipt</li> </ul>
7	MICE incentive cost for Organizing events in Bihar	<ul style="list-style-type: none"> <li>• CA Certificate for actual expenditure (with supporting invoices)</li> <li>• Photo of event from 4 corners with Geo-tagged.</li> </ul>
8	Incentives for empanelled Tour operators – Office Set up in Bihar	<ul style="list-style-type: none"> <li>• Copy of Purchase deed of the property / Rent Agreement</li> <li>• Loan release letter issued by Bank</li> <li>• Repayment schedule from the Bank</li> </ul>

**13. List of Forms**

<b>Form 1</b>	<b>Self-Certification/Undertaking</b>
<b>Form 2</b>	<b>Application for Stage 1 clearance of Capital Subsidy/ interest subvention</b>
<b>Form 3</b>	<b>Application for Financial Clearance of Capital Subsidy</b>
<b>Form 4</b>	<b>Application for Financial Clearance of Interest Subvention</b>
<b>Form 5</b>	<b>Application for Stage 1 clearance of Other Fiscal Incentives</b>
<b>Form 6</b>	<b>Application for Final Approval of Other Fiscal Incentives</b>

**14. All the above mentioned forms are attached with the guideline.**

**15. The proposal has been approved by Hon'ble Minister, Department of Tourism, Bihar, Patna.**

By the order of the Governor of Bihar,  
ABHAY KUMAR SINGH,  
Secretary.

**FORM 1: SELF- CERTIFICATION/UNDERTAKING (on INR 1000 Stamp paper)**

The declaration shall be submitted on the entity's letterhead and duly signed and affixed with entity seal. I (Name of the Authorized representative), on behalf of (full name of the organization, beneficiary) having its office in (Complete Address), do hereby solemnly affirm and declare that:

- The project/facility complies all the guidelines related to safety and hygiene, Pollution Control Permissions, and Coastal Regulation Zone as per the state or national level regulation. It includes but not limited to only fire safety for all the projects, standardization certifications (i.e., ISO/ BIS/ ARAI/ any other applicable authority) for all the applicable cases, State/ National level guidelines, Performance Approval, Construction Approval, Building Utilization (BU) permission wherever applicable.
- The beneficiary has the legal ownership of the land/ infrastructure/ asset – for any infrastructure project, for which the financial incentives are being claimed.
- The project/ facility fulfills all the conditions stated at GR for the specific category. And In Past no one has claim incentive for the same project / In future no other applicant will apply to claim the financial benefit for the same project.
- In case any of the Statement / Information furnished in the application or documents are found to be wrong or misleading, I/We do hereby bind myself and my / our unit to pay to the Government on demand, the full amount received (with 18% rate of interest) as reimbursement in respect of the above-mentioned activity, within 15 (Fifteen) days of such a demand being made to me in writing and Government is free to take any necessary legal action against me.
- If any dispute arises in connection with the scheme, interpretation, application, or non - compliance with the provisions of the Bihar Tourism Policy 2023 and Bihar Tourism Guideline, the case shall be referred to the Competent Authority of Department of Tourism. The decision of Competent in this regard shall be final and binding upon all concerned.

- Department of Tourism, Government of Bihar reserves the right to modify the Tourism Policy-2023 and Guidelines from time to time. Any amendments/revisions in the Guidelines issued by the Ministry of Tourism or any other concerned authority of Government of India will be applicable for availing the incentives.

- ☐ I/We understand that all the submitted documents are final, and further addition of documents will not be entertained.
- ☐ I/We understand that the incentive sanction letter is intended solely for the financial benefit under the Bihar Tourism Policy 2023. It does not constitute, and should not be construed as, proof of guarantee of the legal status, accreditation by any means
- ☐ I/We also affirm that no other party is entitled to claim the same benefit for this project; it may lead to legal proceedings if any such instances occur
- ☐ I/We ensure that the project is not received any financial benefit from any other policy of Govt. of Bihar and Govt. of India
- ☐ I/We ensure that the assets cannot be shifted outside Bihar after availing incentive
- ☐ I/We ensure that the project will remain in operation continuously for at least five years

Place:

Signature and Seal

Date:

(Authorized representative)

**Form 2: Application form for Claiming CAPITAL Incentive / interest subsidy**

1	Project Category (as per eligible unit list)	
2	Type of Project (New/ Expansion)	
3	Brief Description of the project	
4	Name of Applicant (individual/ entity)	
5	PAN Number and Aadhaar Number	
6	Registered Address of Applicant (individual/ entity)	
7	Name of the promoters / Owners with brief note on the business antecedents	
8	Name of legally authorized person on behalf of the unit to sign this application and subsidy papers, Designation, Mobile No., and Email id	
9	<b>Status of owner / Promoter</b>	
	a) If public / Private limited company with copies	
	b) If partnership, a copy of partnership Deed and certificate of Registration	
	c) If proprietary concern, name and address of proprietor / certificate of Registration	
	d) In case of legal entity other than above a,b,c furnish the details and registration from competent authority	
10	Registration number and date of establishment of certified firm/ company/ or other legal entity.	
11	Location of unit with postal address (with Place, Tehsil, and District), PIN Code and Landmark	
12	<b>Site Details</b>	
	a) Land Record – Ownership Documents	
	b) Title – Owned / leased with copies of sale / leased deed	
13	<b>Detail of Project approval</b>	
	a) Date of building permission and name of appropriate authority: - (Attached copies)	
	b) Copy of the Map approved by the concerned authority	
14	<b>Details of Area/ Building infrastructure to be developed, Numbers/ Size/ Capacity, Plant &amp; machinery etc.</b>	
	I. Total Area	
	II. Total Built-up area	
	III. Open Space Area	
	IV. No of floors	
	V. No of lettable Rooms	
	VI. No of Bed	
	VII. Main Hall	
	VIII. Other Halls	
	IX. Meeting Rooms	
	X. Kitchen	
	XI. Restaurant	
	XII. Stores	
	XIII. Swimming pool	
	XIV. Parking	
	XV. Other Infrastructure created which necessary to run and operate the project	
	XVI. Details of Plant and Machinery, apparatus installed in the unit, which is necessary to run / operate the project	
	XVII. Detail of common infrastructure road/ power / water	

	savage etc. created (If the land is given by the Department.	
	<b>Capital structure</b>	
15	a) Total Capital Cost incurred	
	b) Total Project cost I. Cost of Building / Other Construction II. Cost of Machine & other component III. Other fixed assets	
	c) Financial Arrangement In INR) I. Loan from bank II. Self / Promoters Contribution III. Name of Bank / financial institution (Specify the detail of Bank)	
	<b>Expenditure Incurred / Investment made on the Project</b>	
16	I. Site Development Cost II. Building and Construction III. Installation and plant and machinery IV. Creation of project specific (please specify as per project requirement) V. Creation of common infrastructure VI. Any other expenditure please specify	
17	Capital expenditure on which subsidy to being claimed (Project Cost)	
18	Type of subsidy applied for (Capital subsidy/ Interest subvention)	
19	Detail of capital subsidy claimed from any other state govt. department	
20	Any other information, applicant feel necessary to be given for the claim.	

**Note:** For submission of supporting documents refer to the document checklist.

Form 3: Application for Final Approval of Capital Investment Subsidy for Tourism Project under  
Bihar Tourism Policy 2023

Sl. No.	Particulars	Details
1	Unique Application Number	
2	Registration Number for Tourism Project	
3	Name of Tourism Project	
4	Type of Tourism Project (as per List of Eligible Tourism Projects Unit)	
5	Sanction Order for In-Principal Approval for Tourism Project	i. Order Number: _____ ii. Date of issue of order: _____
6	Revised Sanction Order (with amendment) (if applicable)	i. Order Number: _____ ii. Date of issue of order: _____ (All orders to be closed)
7	Is this a New Tourism Project or an Expansion Tourism Project?	Type: New Tourism Project/Expansion Tourism Project
8	If New Tourism Project, Total Project Cost (as certified by Chartered accountant) as on the date of commencement of commercial operation	i. Total Project Cost: INR _____
9	If Expansion Tourism Project, Total Project Cost incurred in expansion as certified by Chartered accountant as on the date of commencement of commercial operation after expansion	i. Total Project Cost before expansion: INR _____ ii. Total Project Cost after expansion: INR _____
10	Total Project Cost as certified by Chartered Engineer/ Architect engineer (Empanelled under BSTDC) as on the date of Commencement of commercial operation	i. Total Project Cost: INR _____ ii. Eligible Project Cost as per project category: INR _____

11	Total Eligible Project Cost	INR_(amount in words and figures)
12	Total Capital Investment Subsidy Claimed (subject to terms and conditions)	INR_(amount in words and figures)
13	If loan has been taken, details of term loan sanction and bank certificate	i. Name of the bank or the financial institution: _____ ii. Name of the branch: _____ iii. Branch address: _____ iv. Loan account number: _____ v. Amount of term loan sanctioned: _____ vi. Date of term loan sanctioned: _____ vii. Interest rate: _____ viii. Interest amount payable: _____ (interest repayment schedule break up to be provided) ix. Total Disbursed Amount: _____ x. Outstanding Loan Amount, as on date: _____ xi. Tenure: _____ xii. Self-attested copy of Loan Sanction letter (to be closed) xiii. Certificate from Bank/Financial Institution for Fixed Investment for Tourism Project
14	Financial arrangement for Tourism Project	i. Self-Contribution/Promoter's Contribution: INR _____ ii. Subsidy/Grants: INR _____ iii. Loan from Bank/Financial Institution: INR _____ iv. Others (please specify): INR _____ v. Total: INR _____
15	Project Completion Details	i. Is the project completed: Yes/No ii. Date of completion: _____ iii. Occupancy Certificate from local authorities (copy of approved certificate to be closed) iv. Inspection report by Committee (report to be closed)
16	Project Commencement details	i. Has the project commenced commercial operation: Yes/No ii. Date of commencement of commercial operation: _____ iii. Electric Power Connection RR No: _____ iv. Power Connection Date: _____ v. Proof of commencement of commercial operation (documents to be closed): a. Copy of first /latest utility bill (electricity bill, water bill, etc.) and proof of payment b. Copy of first/ latest GST return c. Copy of first bill of facility/service provided pertaining to tourism and proof of payment <b>Note:</b> Date of document submitted must be on or after date of commencement vi. (If applicable) Details of Trade License a. Type of Trade License: _____ b. Name of issuing authority: _____ c. Date of issue of Trade License: _____ d. Validity period of Trade License: _____ e. Copy of Trade License (to be closed) Other documents (Please specify and enclose specified documents)

17	Permission/Clearance/ NOC /Approval from other relevant Departments	<i>i. Fire Department NOC, if applicable (to been closed)</i> <i>ii. Police Department NOC, if applicable (to been closed)</i> <i>iii. Pollution Control Board Certificate, if applicable(to been closed) Other documents (Please specify and enclose specified documents)</i>					
18	Proof of Project Credentials <i>(as specified under Mandatory Specifications for The Project Type)</i>	Sl. No.	Credential	Date Received	Validity		
		1					
		2					
		3					
( Relevant Document to be enclosed)							
19	Photos of completed /expanded Tourism Project showing facilities as per project specifications	Sl. No.	Photo id	Particular of Photo	Latitude	Longitude	
		1					
		2					
		3					
20	For Hotel–details of star classification	Star classification: ____ <i>(Classification to be specified and relevant documents to been closed)</i>					
21	Equipment details	Sl. No.	Type of Equipment	Utilization Purpose	Capacity	Details of Certification	Details of Registration
		Note: <i>i. Details of Certification should be as follows:          Name of certification, Certifying authority, Date of issue of certification, Date of expiry of certification.</i> <i>ii. Details of registration should be as follows: Registration number, Registering authority, Date of registration, Date of expiry of registration</i>					
22	Other relevant information						

Signature(s)

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

(With seal of

Applicant)

Place: \_\_\_\_\_

Date: \_\_\_\_\_

## Form 4: Application for Final Approval of Interest Subvention for Tourism Project under Bihar Tourism Policy 2023

Sl. No.	Particulars	Details
1.	Unique Application Number	
2.	Registration Number for Tourism Project	
3.	Name of Tourism Project	
4.	Type of Tourism Project (as per List of Eligible Tourism Projects Unit)	
5.	Sanction Order for In-Principal Approval for Tourism Project	i. Order Number: _____ ii. Date of issue of order: _____
6.	Sanction Order for Amendment of In-Principle Approval for Tourism Project (if applicable)	i. Order Number: _____ ii. Date of issue of order: _____
7.	Is this a New Tourism Project or an Expansion Tourism Project?	Type: New Tourism Project/Expansion Tourism Project
8.	Detail of Term Loan Sanctioned	i. Name of the bank or the financial institution: _____ ii. Name of the branch: _____ iii. Branch address: _____ iv. Loan account number: _____ v. Amount of term loan sanctioned: _____ vi. Date of term loan sanctioned: _____ vii. Interest rate: _____ viii. Interest amount payable: _____ ix. Total Disbursed Amount: _____ x. Outstanding Loan Amount, as on date: _____ xi. Tenure: _____ xii. Self-attested copy of Loan Sanction letter <i>(to be closed)</i> xiii. Certificate from Bank / Financial Institution for Fixed Investment for Tourism Project in format at Section 20.4.6 <i>(to be closed)</i> xiv. Certificate from Bank / Financial Institution for Payment of Loan Installment along with Interest in format at Section 20.4.7 <i>(to be closed)</i> xv. Verification documents from Bank / Financial Institution: <i>(documents to be listed and enclosed)</i>
9	Proof of Investment done for Tourism	Itemized statement and the related confirmation records/certificate from the Bank for the investment done after

	Project	the announcement of policy and till the date of application. Statement must identify fixed capital investment items separately.		
10	Annual Interest Subsidy Claimed(subject to terms and conditions)	<b>Year</b> <i>(please specify Start date and end date)</i> Year 1 Year 2 Year 3 Year 4 Year 5	<b>Eligible Amount</b>      	
11	Financial arrangement for Tourism Project	i. Self-Contribution/Promoter's Contribution: INR _____ ii. Subsidy/Grants: INR _____ iii. Loan from Bank/Financial Institution: INR _____ iv. Others(please specify): INR _____ v. Total: INR _____		
12	Project Completion Details	i. Is the project completed: Yes/No ii. Date of completion: _____ iii. Occupancy Certificate from local authorities <i>(copy of approved certificate to been closed)</i> iv. Inspection report by Committee <i>(report to been closed)</i>		
13	Project Commencement details	i. Has the project commenced commercial operation: Yes/No ii. Date of commencement of commercial operation: _____ iii. Electric Power Connection RR No: _____ iv. Power Connection Date: _____ v. Proof of commencement of commercial operation <i>(documents to been closed)</i> : a. Copy of first /latest utility bill(electricity bill, water bill, etc.)and proof of payment b. Copy of first/ latest GST return c. Copy of first bill of facility/service provided pertaining to tourism and proof of payment <b>Note:</b> <i>Date of document submitted must be on or after date of commencement</i> vi. <i>(If applicable)</i> Details of Trade License a. Type of Trade License: _____ b. Name of issuing authority: _____ c. Date of issue of Trade License: _____ d. Validity period of Trade License: _____ e. Copy of Trade License <i>(to been closed)</i> Other documents <i>(Please specify and enclose specified documents)</i>		
14	Permission /Clearance/NOC /Approval from other relevant Departments	i. Fire Department NOC, if applicable <i>(to been closed)</i> ii. Police Department NOC, if applicable <i>(to been closed)</i> iii. Pollution Control Board Certificate, if applicable <i>(to been closed)</i> Other documents <i>(Please specify and enclose specified documents)</i>		

15	Proof of Project Credentials <i>(as specified under Mandatory Specifications for The Project Type)</i>	Sl. No.	Credential	Date Received	Validity		
		1					
		2					
		3					
( Relevant Document to be enclosed)							
16	Photos of completed /expanded Tourism Project showing facilities as per project specifications	Sl. No.	Photo id	Particular of Photo	Latitude	Longitude	
		1					
		2					
		3					
17	For Hotel—details of star classification	Star classification: _____(Classification to be specified and relevant documents to be enclosed)					
18	Detail of Equipment	Sl. No.	Type of Equipment	Utilization Purpose	Capacity	Details of Certification	Details of Registration
		Note: i. Details of Certification should be as follows: Name of certification, Certifying authority, Date of issue of certification, Date of expiry of certification. ii. Details of registration should be as follows: Registration number, Registering authority, Date of registration, Date of expiry of registration					
19	Other relevant information						

Signature(s)

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

(With seal of Applicant)

Place: \_\_\_\_\_

Date: \_\_\_\_\_

**Form 5: Application form for Claiming Other fiscal Incentive.**

Sr No.	Particulars	Details
1	Types of other fiscal incentive	
2	Type of Project	
3	Brief Description of the project	
4	Name of Applicant (individual/ entity)	
5	PAN Number and Aadhaar Number	
6	Registered Address of Applicant (individual/ entity)	
7	Name of the promoters / Owners with brief note on the business antecedents	
8	Name of legally authorized person on behalf of the unit to sign this application and subsidy papers, Designation, Mobile No., and Email id	
9	<b>Status of owner / Promoter</b>	
	a) If public / Private limited company with copies	
	b) If partnership, a copy of partnership Deed and certificate of Registration	
	c) If proprietary concern, name and address of proprietor / certificate of Registration	
	d) In case of legal entity other than above a,b,c furnish the details and registration from competent authority	
10	Registration number and date of establishment of certified firm/ company/ or other legal entity.	
11	Location of unit with postal address (with Place, Tehsil, and District), PIN Code and Landmark	
12	<b>Site Details</b>	
	c) Land Record – Ownership Documents	
	d) Title – Owned / leased with copies of sale / leased deed	
13	<b>Detail of Project approval</b>	
	c) Date of building permission and name of appropriate authority: - (Attached copies)	
	d) Copy of the Map approved by the concerned authority	
14	<b>Detail of Stamp Duty/ Registration</b>	
15	<b>Detail of SGST</b>	
16	<b>Detail of Electricity duty</b>	
17	<b>Employment details of tourist guides</b>	
18	<b>Detail of Green certification</b>	
19	<b>Details of MICE incentives</b>	
20	<b>Detail of Office set up in Bihar by Tour Operator</b> I. Details of sanctioned term loan with Bank certificate.	
21	<ul style="list-style-type: none"> <li>• Details of International and Domestic tourism events</li> <li>• Details of employer contribution to EPF/ ESI</li> <li>• Details of augmentation of Foreign Tourist arrivals in Bihar</li> </ul>	
22	Proof of Bank A/c Details	
23	Any other information, applicant feel necessary to be given for the claim.	

Note: For submission of supporting documents refer to the document checklist.

Signature(s)

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

(With seal of Applicant)

Place: \_\_\_\_\_

Date: \_\_\_\_\_

Form 6: Application for Final Approval of Other Fiscal Incentive for Tourism Project under  
Bihar Tourism Policy 2023

Sl. No.	Particulars	Details				
1.	Unique Application Number					
2.	Registration Number for Tourism Project					
3.	Name of Tourism Project					
4.	Type of Other fiscal Incentive					
5.	Sanction Order for In-Principal Approval for Other fiscal incentive	i. Order Number: _____ ii. Date of issue of order: _____				
6.	Sanction Order for Amendment of In-Principle Approval for Other fiscal incentive (if applicable)	i. Order Number: _____ ii. Date of issue of order: _____				
8.	Detail of Term Loan Sanctioned	i. Name of the bank or the financial institution: _____ ii. Name of the branch: _____ iii. Branch address: _____ iv. Loan account number: _____ v. Amount of term loan sanctioned: _____ vi. Date of term loan sanctioned: _____ vii. Interest rate: _____ viii. Interest amount payable: _____ ix. Total Disbursed Amount: _____ x. Outstanding Loan Amount, as on date: _____ xi. Tenure: _____ xii. Self-attested copy of Loan Sanction letter <i>(to be closed)</i> xiii. Certificate from Bank / Financial Institution for Other fiscal incentive of Tourism Project xiv. Certificate from Bank / Financial Institution for Payment of Loan Installment along with Interest xv. Verification documents from Bank / Financial Institution: _____ <i>(documents to be listed and enclosed)</i>				
9	Proof of Investment done for Tourism Project	Itemized statement and the related confirmation records/certificate from the Bank for the investment done after the announcement of policy and till the date of application. Statement must identify fixed capital investment items separately.				
10	Annual Interest Subsidy Claimed (subject to terms and conditions)	<table border="1"> <thead> <tr> <th>Year (please specify Start date and end date)</th><th>Eligible Amount</th></tr> </thead> <tbody> <tr> <td>Year</td><td>INR.....</td></tr> </tbody> </table>	Year (please specify Start date and end date)	Eligible Amount	Year	INR.....
Year (please specify Start date and end date)	Eligible Amount					
Year	INR.....					
12	Office setup Details	i. Is the Office set-up : Yes/No ii. Date of Set-up and Completion : ____ iii. Inspection report by Committee <i>(report to be closed)</i>				

13	Project Commencement details	i. Has the project commenced commercial operation: Yes/No ii. Date of commencement of commercial operation: _____ iii. Electric Power Connection RR No: _____ iv. Power Connection Date: _____ v. Proof of commencement of commercial operation <i>(documents to be enclosed):</i> a. Copy of first /latest utility bill(electricity bill, water bill, etc.) and proof of payment b. Copy of first/ latest GST return c. Copy of first bill of facility/service provided pertaining to tourism and proof of payment <i>Note: Date of document submitted must be on or after date of commencement</i> vi. <i>(If applicable)</i> Details of Trade License a. Type of Trade License: _____ b. Name of issuing authority: _____ c. Date of issue of Trade License: _____ d. Validity period of Trade License: _____ e. Copy of Trade License <i>(to be enclosed)</i> Other documents <i>(Please specify and enclose specified documents)</i>				
14	Permission /Clearance/NO C /Approval from other relevant Departments	i. Fire Department NOC, if applicable <i>(to be enclosed)</i> ii. Police Department NOC, if applicable <i>(to be enclosed)</i> iii. Pollution Control Board Certificate, if applicable <i>(to be enclosed)</i> Other documents <i>(Please specify and enclose specified documents)</i>				
15	Photos of completed /expanded Tourism Project showing facilities as per project specifications	Sl. No.	Photo id	Particular of Photo	Latitude	Longitude
		1				
		2				
		3				
16	Other relevant information					

Signature(s)

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

(With seal of

Applicant)

Place: \_\_\_\_\_

Date: \_\_\_\_\_

PUBLISHED AND PRINTED BY THE SUPERINTENDENT,  
 BIHAR SECRETARIAT PRESS, PATNA,  
 BIHAR GAZETTE (EXTRA) 565—571+100  
 Website: <http://egazette.bih.nic.in>